

If correct, peel off label and affix to the return you file.

Maine *FastFile*

Electronic filing and payment services

Get your Refund in as little as **7** days!
(see back cover for more information)

2008 MAINE Resident Individual Income Tax Booklet Short Form 1040S-ME

MISSION STATEMENT

The mission of Maine Revenue Services is to serve the citizens of Maine by administering the tax laws of the State effectively and professionally in order to provide the revenues necessary to support Maine government. To accomplish this mission, we will:

- *Foster voluntary compliance with the tax laws by providing clear, complete, accurate, and timely guidance to taxpayers to help them understand and meet their responsibilities under the law.*
- *Maintain the highest standards of integrity, fairness, confidentiality and courtesy in everything we do.*

You may use the Short Form, 1040S-ME, only if you:

- Were a Maine resident for the **entire year**
- Are a calendar year filer
- Claim no credits other than the **Earned Income Credit** or the **Low-Income Tax Credit***
- Paid no estimated tax for 2008
- Have taxable income less than \$100,000
- Use the standard deduction
- Are claiming no modifications other than Maine Public Employees Retirement Contributions, U.S. Government Bond Interest, Pension Income Deduction, or taxable Social Security Benefits

Otherwise, use the Long Form, 1040ME.

***LOW-INCOME TAX CREDIT** - If your Maine taxable income is \$2,000 or less, you are not claimed as a dependent on another Maine income tax return, and you are not subject to the Maine Minimum Tax, you do not have to file a Maine income tax return.

TAXPAYER ASSISTANCE and FORMS

Visit www.maine.gov/revenue to obtain the latest tax updates, electronic tax assistance, download Maine tax forms and instructions, learn the status of your refund, pay your tax or email tax-related questions. (NOTE: As a matter of policy, Maine Revenue Services does not divulge confidential information such as income, refund amounts or taxpayer identification numbers via email).

Refund Information Only: Get the status of your refund from Maine Revenue Services' web site at www.maine.gov/revenue. *You will need to know the first social security number shown on your return and the **exact** whole-dollar amount of the refund you requested.*

To Order Forms: Order printed forms or download forms from Maine Revenue Services' web site at www.maine.gov/revenue or call **(207) 624-7894** - Every day 24 Hours.

NexTalk (hearing-impaired only): **(888) 577-6690**
Weekdays 8:00 a.m. - 4:30 p.m.

Collection Problems: **(207) 621-4300** - Weekdays 8:00 a.m. - 5:00 p.m. Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

Assistance To Help You With Your Tax Questions:
(207) 626-8475 - Weekdays 8:00 a.m. - 5:00 p.m.

Payment Plan Questions For Income Tax Returns:
(207) 621-4300 - Weekdays 8:00 a.m. - 5:00 p.m.

Web FAQs: See page 3 for a list of frequently asked questions.

Federal income tax information and forms: Call the Internal Revenue Service at (800) 829-1040 or see the Internal Revenue Service web site at www.irs.gov.

Tax Violations Hot Line: **(207) 624-9600** Call this number or send an e-mail to compliance.tax@maine.gov to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.



Maine EZ Pay. Pay your income taxes electronically at www.maine.gov/revenue using Maine EZ Pay.

NOTE: EZ Pay does not replace the requirement to file a Maine income tax return.

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Maine Revenue Services Taxpayer Privacy Policy

Maine Revenue Services ("MRS") maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalties of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances. No unassociated third parties may receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under 36 M.R.S.A. § 191. Communications that do not meet the definition of tax information are subject to the general confidentiality and public inspection provisions

of Maine's "Freedom of Access" laws. When confidential taxpayer information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. If you have any questions regarding the Privacy Policy, please contact MRS at (207) 626-8475.

Record-keeping Requirements

Keep a copy of your Maine income tax return, including worksheets, and supporting documents (such as W-2 and 1099 forms) for the same period required for keeping your federal income tax records. This is generally 3 years from the date the return was filed. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to calculate the basis of the original or replacement property. See 36 M.R.S.A. § 135.

IMPORTANT CHANGES

ELECTRONIC FILING and PAYMENT MANDATES. 36 M.R.S.A. § 193, sub-§§ 2 and 3. The following rules relate to electronic filing and tax payment mandates.

Rule 104 affecting tax return preparers ("Electronic Filing of Maine Tax Returns") mandates electronic filing of certain Maine tax returns if specified thresholds are exceeded. The rule applies to original Maine individual income, sales, use, service provider and income tax withholding returns, but does not include amended versions of those returns. The rule includes provisions for the State Tax Assessor to waive the requirement to file electronically where the mandate causes undue hardship.

Rule 102 ("Electronic Funds Transfer") covers the remittance of taxes by electronic transfer for certain taxpayers making large tax payments. Effective January 1, 2008, EFT thresholds are based on the taxpayer's **combined tax liability** to the state for most of the major taxes administered by Maine Revenue Services, including Maine sales tax, individual and corporate income tax and Maine income

tax withholding. In addition, a **lower threshold** triggering the EFT requirement applies.

For more information, visit www.maine.gov/revenue (select Laws & Rules).

USE TAX. 36 M.R.S.A., §1861-A. The optional percentage rate for reporting use tax liability on individual income tax returns is increased from 0.04% to 0.08% of Maine adjusted gross income. Applies to tax years beginning on or after January 1, 2008.

SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS. 36 M.R.S.A. § 1951-A(3). Individuals with an expected sales tax liability during the income tax year of less than \$2,000 due to casual rental of living quarters may report the liability on, and make payment with, that individual's Maine income tax return. Effective June 30, 2008.

For other tax law changes affecting Maine Long Form 1040ME, see www.maine.gov/revenue.

FREQUENTLY ASKED QUESTIONS (FAQs) on the WEB www.maine.gov/revenue

Topic #	Subjects Available	Topic #	Subjects Available
01	How can I tell if I am a resident of Maine?	14	I received a bill, and I cannot pay it in full. What do I do?
02	How can I get an extension to file?	15	I did not get credit for my withholdings. Why?
03	Should I file my return even though I do not have the money to pay?	16	What should I do if I amend my federal tax return or my federal return was changed by the IRS?
04	I did not live in Maine for the entire year. Do I have to file a return?	17	I received a notice that did not show all payments made. How do I get credit for them?
05	I forgot to attach my W-2s when I mailed my return. What do I do?	18	How can I purchase a State of Maine Park Pass?
06	I have not received a W-2. What do I do?	19	What if my Park Pass is lost or stolen?
07	What is the Pension Benefits Income Deduction?	20	Do I qualify for Injured Spouse status?
08	I receive Social Security benefits. Do I qualify for the Pension Benefits Income Deduction?	21	What if I file or pay late?
09	How do I complete Schedule NR?	22	Is there a penalty for not paying enough estimated tax?
10	How do I complete Schedule NRH?	23	I am a nonresident of Maine with business activity (such as rental property) located in the state. In prior years, this activity has generated a loss, but this year I realized a gain. Can I use the prior losses to offset this year's gain?
11	How do I complete Schedule 3?	24	Does Maine Revenue Services accept facsimile signatures on tax returns completed by either a taxpayer or by a paid preparer?
12	My spouse has passed away. You sent a refund with both our names on it. What do I do?		
13	I received a letter saying you sent my refund to another agency. Why?		

NOTE: Use the form below only if you are making a payment.

2008
1040EXT-ME

STATE OF MAINE EXTENSION PAYMENT VOUCHER for INDIVIDUAL INCOME TAX



0801600



Pay *electronically* using **Maine EZ Pay** at www.maine.gov/revenue and eliminate the need to file 1040EXT-ME or mail this completed form to make your extension payment.

Please Type or Print

Your first name	Initial	Your last name	Your social security number
_____	_____	_____	____-____-____
Spouse's first name	Initial	Spouse's last name	Spouse's social security number
_____	_____	_____	____-____-____
Address (number and street)			Amount of payment
_____			\$ _____
City	State	Zip code	
_____	_____	_____	

If you make a payment using this voucher, you **must** use a Long Form (1040ME) when you file your return.

NOTE: If you are married and file a joint return with your spouse, enter your spouse's name and social security number in the spaces provided.

Write your social security number on your check.



Detach this voucher and mail with check or money order payable to "TREASURER, STATE OF MAINE" to:
Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114

GENERAL INSTRUCTIONS

SHOULD I FILE A MAINE INCOME TAX RETURN? If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. You do not have to file a Maine income tax return if you meet all of the following requirements: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine

Minimum Tax. However, you must file a return to claim any refund due to you.

If you are a nonresident or a "Safe Harbor" resident who has income from Maine sources resulting in a Maine income tax liability, you must file a Maine income tax return. However, you may not be required to file if the number of days worked in Maine as an employee is 10 or less and your only Maine income is compensation for personal services. See 36 M.R.S.A. § 5142(8-A).

Am I a Resident, "Safe Harbor" Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2008, read the following and check the proper box. **Retain this worksheet for your records.**

Domicile: Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.

RESIDENCY WORKSHEET

☐ Full-Year Resident:

(1) Maine was my domicile for the entire year of 2008;

OR

(2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

☐ "Safe Harbor" Resident:

General Safe Harbor - Maine was my domicile in 2008, I did not maintain a permanent place of abode in Maine, I maintained a permanent place of abode outside Maine and I spent no more than 30 days of 2008 in Maine. Individuals qualifying under the safe harbor rule will be treated as a nonresident for Maine individual income tax purposes. **IF YOU ARE A "SAFE-HARBOR" RESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.**

Foreign Safe Harbor - I spent at least 450 days in a foreign country during any 548-day period beginning after 2006. The taxpayer must also meet other eligibility criteria. If you qualify for the Foreign Safe Harbor you will be considered a "Safe Harbor" Resident and treated as a nonresident for the 548-day period even though you were domiciled in Maine.

For more information and examples on "Safe Harbors", see the Guidance to Residency "Safe Harbors" brochure available at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

☐ Part-Year Resident:

I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above.

IF YOU ARE A PART-YEAR RESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

☐ Nonresident:

I was not a resident or part-year resident in 2008, but I do have Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions.**

IF YOU ARE A NONRESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

For additional information on determining Maine residency, see the Maine Revenue Services **Guidance to Residency Status** and **Guidance to Residency "Safe Harbors"** brochures at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

Maine Resident: Except for "Safe Harbor" Residents treated as nonresidents for Maine income tax purposes (see example below), a Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

Example: Paul, single, is a member of the U.S. armed forces stationed in Arizona and domiciled in Maine. He lived in military housing in Arizona during all of 2008 and did not maintain a permanent place of abode in Maine at any time during the year. While on leave, he stayed with relatives in Maine for 15 days. Paul is a "Safe Harbor" resident and will be treated as a nonresident for Maine income tax purposes.

Nonresident: If you are not a Maine resident, but stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

Instructions for Married Couples:

WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE? You must file a Maine return using the same filing status as properly used on your federal return.

I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE? If you filed a joint federal return you have two options:

(1) You can choose to file a joint Maine return as if both of you were full-year Maine residents (*you may qualify for Credit for Tax Paid to Another Taxing Jurisdiction, see Form 1040ME, Schedule 3*);

OR

(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. (*If the nonresident, or "Safe Harbor" resident spouse, has no Maine-source income, that spouse does not have to file a Maine return.*) You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

WE ARE BOTH NONRESIDENTS or "SAFE HARBOR" RESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.

You have two options:

(1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR**;

OR

(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH**.

WE ARE BOTH NONRESIDENTS or "SAFE HARBOR" RESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME. You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR**.

WHEN MUST I FILE MY RETURN? No later than April 15, 2009.

WHAT IF I NEED MORE TIME TO FILE? If you are unable to file your return by Tuesday, April 15, 2009, Maine allows an automatic six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the six-month period. Generally, the total extension period cannot exceed eight months. *The automatic extension is only effective if the return is filed within the six-month period. See "What if I file or pay late?" below.*

CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX. If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (**April 15, 2009** for calendar-year filers) in order to avoid the penalty for late payment of tax. The remaining 10% must be paid when the return is filed on or before October 15, 2009 in order to avoid the failure-to-pay penalty. However, interest is charged on any tax paid after the original due date of your return.

Remit your extension payment electronically using Maine EZ Pay (no forms required) at www.maine.gov/revenue or with the payment voucher on page 3 by the original due date for filing your Maine return to: Maine Revenue Services, PO Box 9114, Augusta, ME 04332-9114. If you make a payment prior to filing your return, you must use a Long Form (1040ME) when you file your return.

WHERE DO I GET FORMS? You may download forms from the internet at www.maine.gov/revenue/forms or order forms by calling (207) 624-7894. Income tax booklets are also available at most banks, public libraries, and post offices located in Maine. **Note: you must file an original or downloadable state form – photocopies are not acceptable.**

MAY I ROUND TO WHOLE DOLLARS? Yes. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or more.

I AM GETTING A REFUND THIS YEAR. WHEN WILL I GET MY CHECK? Please allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit our web site at www.maine.gov/revenue (select *Where's My Refund*).

WHAT SHOULD I DO IF THERE IS A CHANGE IN MY MAINE TAX LIABILITY? You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for failure to notify the state of these changes. When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.

WHAT IF A TAXPAYER DIES? When an individual dies before filing a tax return for a given year, a personal representative or surviving spouse must file a return for the decedent. If the decedent was single and a refund is due, attach Form 1310ME (Statement of Person Claiming Refund Due a Deceased Taxpayer) to the return. A surviving spouse may claim a refund by filing a joint return with the decedent without Form 1310ME. The surviving spouse may file a joint return with the decedent provided similar filing was followed for federal purposes. Write "deceased" above the deceased taxpayer's name. Enter the date of death in the spaces above the signature area on your return.

WHAT IF THE FEDERAL TAX IS FORGIVEN DUE TO A COMBAT CASUALTY? A taxpayer whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty is similarly forgiven the Maine income tax for the same period(s). To request tax forgiveness, include with your Maine return a statement that shows the computation of Maine tax liability before any amount is forgiven and the amount that is to be forgiven along with any other documentation supporting your claim.

WHAT IF I AM UNABLE TO PAY MY TAXES? If you are unable to pay your taxes in full, you should file your return by the due date and request, in writing, a payment plan. In your request, give your name, social security number, and the amount of money you can pay and indicate how often you can make that payment. Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your name, address, telephone number and tax year on your check or money order. A payment plan request will not stop interest or penalties from being added to the tax balance. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call (207) 621-4300 or e-mail compliance.tax@maine.gov.

WHAT IF I FILE OR PAY LATE? You will be charged **interest**. For calendar year 2009, the **interest** rate is 8%, compounded monthly, on income tax not paid by the due date (April 15, 2009 for calendar-year filers). An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and for understating income. For more information on late filing, see 36 M.R.S.A. § 5278 or visit www.maine.gov/revenue.

WHAT IF I AM AN INNOCENT OR INJURED SPOUSE? Maine Revenue Services acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions) for purposes of individual income tax only. The spouse is not required to request federal relief prior to requesting state relief. For more information call the Compliance Division of Maine Revenue Services at (207) 624-9595 or e-mail compliance.tax@maine.gov. ***If you believe that your refund may be set off to pay a debt other than an income tax debt, you must contact the other tax department or agency directly to request injured spouse relief.***

SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2009? You may need to review your withholding if the amount of your refund or balance due is large. A married couple with two incomes may choose to use the single withholding table. See your employer for details. For withholding questions, contact Maine Revenue Services at (207) 626-8475 or e-mail withholding.tax@maine.gov.

WHO MUST FILE AND PAY ESTIMATED TAX? Generally, you must pay estimated tax if your tax after subtracting withholding and other allowable credits is \$1,000 or more **and** if the tax liability for the prior year was \$1,000 or more. Equal installments of estimated tax are due on April 15, June 15, September 15 and January 15. Payments can be made electronically using Maine EZ Pay (no forms required) at www.maine.gov/revenue or download Form 1040ES-ME at www.maine.gov/revenue/forms or call (207) 624-7894 to order the form.

IS THERE A PENALTY FOR NOT PAYING ENOUGH ESTIMATED TAX? Yes. If you did not pay enough estimated tax or have enough tax withheld from your earnings by any due date for paying estimated tax, you may be subject to a penalty. For calendar year 2008, the underpayment penalty is 12%, compounded monthly. For calendar year 2009, the penalty is 8%, compounded monthly.

If your 2008 tax liability is \$1,000 or more, you should refer to Form 2210ME, Underpayment of Estimated Tax by Individuals.

WHAT IF I AM MOVING? Let us know your new address. E-mail: income.tax@maine.gov, or write: **Maine Revenue Services, P.O. Box 9100, Augusta, Maine 04332-9100.**

SPECIFIC INSTRUCTIONS — FORM 1040S-ME

Note: Form 1040S-ME is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., must start on the left; dollar amounts must start from the right. For example:

Enter letters like this:

Your First Name IMA	MI A	Your Last Name SAMPLE
Spouse's First Name	MI	Spouse's Last Name

Enter dollar amounts like this:

_____, 22,495.00

Due to scanning requirements, only original forms and schedules should be submitted. PHOTOCOPIES ARE NOT ACCEPTABLE.

For information on electronic filing, visit our web site at www.maine.gov/revenue.

STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

Name and Address. If you have a pre-printed label (located on the front cover of this booklet) and your name and address are correct, peel it off and place it on your completed Form 1040S-ME inside the red dotted lines.

If you do not have a pre-printed label or the name or address on the label is not correct, please print or type your name(s) and mailing address in the spaces provided. **Social Security Number(s):** You **must** enter your social security number(s) in the spaces provided.

Line 1. Maine Clean Election Fund. Check the box for you and/or your spouse if you want \$3 of your tax dollars to be applied to the Maine Clean Election Fund. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Please note that checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

Line 2. Commercial Farming or Fishing. Check this box if at least two-thirds of your gross income for 2008 was from commercial farming or fishing as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

STEP 2: FILING STATUS

Lines 3-7. Filing Status. Check the box for the filing status properly used on your federal income tax return. If you check married filing separate, be sure to include your spouse's name and social security number.

Line 8. Age and Blindness. Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes.

STEP 3: EXEMPTIONS

Line 9. Exemptions. Enter the total number of exemptions properly claimed on your federal return.

STEP 4: CALCULATE YOUR TAXABLE INCOME

Line 10. Federal Adjusted Gross Income. Enter your federal adjusted gross income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 37). Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 11. Maine Public Employees Retirement System (PERS) Contributions. If you are an active member of the Maine (PERS), enter the amount of your 2008 contributions on this line. Contributions to the Maine PERS are tax deferred for federal income tax purposes, but are taxable on the Maine return. To get the amount of your contributions, subtract the federal wages from the state wages on your

State of Maine W-2 Form. **NOTE:** If you retired after 1988 and you are receiving benefits from the Maine PERS, you are entitled to a deduction on pension amounts received that were previously taxed by the State. To claim this deduction, you must file using the Long Form (1040ME).

Line 12. U.S. Government Bond Interest. Enter on this line income from direct obligations of the U.S. Government, such as Government Savings Bonds and U.S. Treasury Bills and Notes. Write only the amount of this interest that is included in your federal adjusted gross income.

Line 13. Taxable Social Security and Railroad Retirement Benefits. Enter the amount of social security and Railroad Retirement benefits (Tier 1 and Tier 2) that are included as taxable in your federal adjusted gross income.

Line 14. Pension Income Deduction. See instructions and worksheet on page 14.

Line 16. Standard Deduction. If you itemize deductions on your Maine return (based on federal itemized deductions), you must file using the long form, 1040ME, and complete Schedule 2. If you use the standard deduction on your federal return, you must use the Maine standard deduction on your Maine return. In 2008, the Maine standard deduction amounts may differ from federal standard deduction amounts. The Maine standard deduction amounts are listed below.

MAINE STANDARD DEDUCTION AMOUNTS:

SINGLE	\$5,450
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER)	\$9,100
HEAD OF HOUSEHOLD	\$8,000
MARRIED FILING SEPARATELY	\$4,550

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of \$900 or earned income plus \$300 (up to the standard deduction amount shown above for your filing status).

Additional Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): the additional amount is \$1,350 if the individual is 65 or over OR blind; \$2,700 if the individual is both 65 or over AND blind.

Married (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is \$1,050 if one spouse is age 65 or over OR blind; \$2,100 if one spouse is 65 or over AND blind; \$2,100 if both spouses are 65 or over OR blind; \$4,200 if both spouses are 65 or over and blind, etc..**NOTE:** If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.

Line 17. Exemption. Multiply the total number of exemptions on line 9 by \$2,850 and enter the result on this line.

Caution: If you filed federal Form 1040EZ and checked one or both boxes on line 5 of that form and line F of the "Worksheet for dependents who checked one or both boxes on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 17 of your Maine short form. If you checked one or both boxes on federal Form 1040EZ, line 5 and line F of the worksheet is \$3,500, enter \$2,850 on line 17 of your Maine short form.

STEP 5: CALCULATE YOUR TAX & CONTRIBUTIONS

Line 19. Income Tax. Find the tax for the taxable income on line 18 in the tax table on pages 15 through 19 or compute your tax based on the tax rate schedule on page 19.

Line 21. Low-Income Tax Credit. If your taxable income, line 18, is \$2,000 or less, neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, **and** you are not subject to the Maine Minimum Tax, you are entitled to a credit equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 on this line. **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

Line 22. Earned Income Tax Credit (“EIC”). Your Maine earned income tax credit is equal to 5% of your federal earned income tax credit but only to the extent of your Maine tax liability. The Maine earned income tax credit is not refundable. Enter the amount of your federal credit in the space provided and multiply that amount by .05. Enter the result in the boxes provided.

Line 24. Withholding. Enter the total amount of Maine income tax withheld. Enclose (**do not staple or tape**) supporting W-2 and 1099 forms (including Form 1099ME, if applicable). Legible photocopies of your W-2 or 1099 forms on 8 1/2 by 11 inch paper are preferred.

Line 27. Use Tax (Sales Tax). If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you may owe Maine use tax on those items. The use tax is calculated at the same rate as the sales tax. The rate of tax for purchases in 2008 is 5%. If you paid another state’s sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 15 by .08% (.0008) or use the table below. **NOTE:** If you use the percentage method or the table and owe use tax on items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. Use Tax on items that cost more than \$5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax plus interest and penalty. For additional information on Maine use tax visit www.maine.gov/revenue/salesuse/usetax/usetax.html or call (207) 624-9693.

USE TAX TABLE

Maine Adjusted Gross Income		Use Tax Amount	Maine Adjusted Gross Income		Use Tax Amount
At Least	Less Than		At Least	Less Than	
\$ 0	\$ 6,000	\$ 5	\$30,000	\$ 36,000	\$ 29
6,000	12,000	10	36,000	42,000	34
12,000	18,000	14	42,000	48,000	38
18,000	24,000	19	48,000	54,000	43
24,000	30,000	24	54,000	60,000	48
60,000 and up		.08% of Maine 1040S-ME, Line 15			

Line 27a. Sales Tax on Casual Rentals of Living Quarters. If you choose to report sales tax on casual rentals of living quarters on your Maine individual income tax return in lieu of reporting the amounts on Maine sales tax returns, multiply the rentals received in 2008 not reported on any sales tax return by 7% (.07). Casual rentals include the rental of a house, cottage, condominium unit, vacation home, camp or any other place kept, used, maintained, advertised or held out to the public as a place where living quarters are offered for rent to transient guests or tenants. Note: If the sales tax on casual rentals of living quarters is greater than \$2,000 or you have any other sales tax collections to report other than Use Tax you owe on line 27, you must file a sales/use tax return to report all sales tax you owe to the State of Maine. Sales and Use Tax forms are available at www.maine.gov/revenue/forms.

Line 28. Total Voluntary Contributions and Park Pass Purchases. Enter the total amount of voluntary contributions and state park pass purchases from line 14 of Schedule CP.

STEP 6: CALCULATE YOUR REFUND OR BALANCE DUE

Line 29. Refund. Enter the amount of your refund. Refunds of more than \$1.00 will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

Line 30. Direct Deposit of Refund. You may have your refund directly deposited into your checking or savings account (if it is \$10,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen® Account). (The NextGen Program is administered by the Finance Authority of Maine.) *Refunds directed to a NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s) thereto.* On line 30a, enter the 9-digit routing transit number (RTN). The RTN must begin

with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. **ENTRIES MUST BE ACCURATE.** If you are unsure what your RTN is, contact your financial institution. (**NOTE:** If you are directing your refund to a NextGen Account, enter the following RTN: **043000261**.) On line 30b, enter your account number. The account number can be up to 17 digits long (both numbers and letters). Omit hyphens, spaces and special symbols. Enter the number from left to right and leave any unused spaces blank. For NextGen Accounts, the account number is the account owner’s 9-digit social security number. On line 30c, check the box for the appropriate account type.

Sample Check

Note: The routing and account numbers may be in different places on your check.

Line 31. Amount Due. This is the amount you owe. Do not send cash. If the amount you owe is less than \$1.00, do not pay it.

Remit your payment electronically using Maine EZ Pay at www.maine.gov/revenue or enclose (**do not staple or tape**) a check or money order payable to Treasurer, State of Maine. Include your complete name, address and telephone number on your check or money order. **Note:** If the amount due is \$1,000 or more, you may owe a penalty for underpayment of estimated tax. We can calculate the penalty for you and bill you, or you can file using the Maine Long Form (1040ME) and complete Form 2210ME to calculate your penalty.

Line 32. FOR MAINE RESIDENTS ONLY: Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund “Circuit Breaker” Program application in August for property tax assessed or rent paid in 2008. The Circuit Breaker Program is a property tax relief program for qualified homeowners or renters who live in Maine. Although the program that begins August 1, 2009 may change, the current program (that ends June 1, 2009) is generally available to Maine residents with 2007 household income up to \$80,000 for multi-member households or up to \$60,000 for single-member households. Also, your 2007 property taxes must have been greater than 4% of your income or your 2007 rent must have been greater than 20% of your income. The application period for the next program is August 1, 2009 through June 1, 2010. See more information on next page.

THIRD PARTY DESIGNEE. If you would like to allow another person to discuss your 2008 Maine Individual Income Tax Return with Maine Revenue Services (“MRS”), check the “Yes” box. Also enter the person’s name, phone number and any 5-digit number the person chooses as their personal identification number (“PIN”). This PIN will be used to ensure MRS employees only speak with the individual you have designated. If you want the paid preparer who signed your return to discuss your return with Maine Revenue Services, enter “Preparer” on the line for Designee’s Name and the selected 5-digit PIN.

If you check the “Yes” box, you are authorizing Maine Revenue Services to call, or accept information from, the person you have chosen if there are any questions or if additional information is needed to process your tax return.

This authorization will automatically end no later than the due date (without regard to extensions) for filing your 2009 tax return. For most people this is April 15, 2010.


Maine Residents Property Tax and Rent Refund Program For

- **Property Tax Assessed in 2007**
- **Rent Paid during 2007**

REFUNDS UP TO \$2,000!

Nearly **200,000** Maine households qualify for property tax and rent refunds!
You may be one of them!

**IF YOU WERE A MAINE RESIDENT FOR ALL OF 2007,
IT'S NOT TOO LATE TO APPLY. BUT, YOU MUST APPLY
NO LATER THAN JUNE 1, 2009.**

If you have not already filed for a refund of property tax assessed or rent paid during 2007, file online now at  www.maine.gov/revenue/taxrelief or call (207) 624-7894 to order an application (until June 1, 2009).

YOU MAY QUALIFY IF:

- You do not have a spouse or dependent(s) and your 2007 household income was \$60,000 or less; or
- You have a spouse or dependent(s) and your 2007 household income was \$80,000 or less

AND

- Your 2007 property tax was more than 4% of your 2007 household income; or,
- The rent you paid in 2007 was more than 20% of your 2007 household income

NOTE: Seniors do not need to meet this requirement if household income was \$13,600 or less if living alone or \$16,800 or less if living with a spouse or dependent(s).

For more information, go to www.maine.gov/revenue/taxrelief or call (207) 626-8475. To get an application, download at www.maine.gov/revenue/taxrelief or call (207) 624-7894 (to leave your name and address).

NOTE: If you would like to receive an application for a refund of property tax assessed or rent paid during 2008, check the box on line 32 of page 2 of your 2008 Form 1040S-ME. THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2009 unless your income on line 15 exceeds the income limits for this program.



2008

MAINE INDIVIDUAL INCOME TAX 1040S-ME RESIDENT **SHORT FORM**

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STEP 1

Print Neatly in Blue or Black Ink, Using Upper Case Letters

DO NOT USE RED INK

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no)		
City	State	Zip Code

IMPORTANT!You **must** enter your SSN(s) below.

Your Social Security Number

Spouse's Social Security Number

Home Phone Number

Work Phone Number

NOTE: If either spouse is **deceased**, enter the date of death on the **back** of this page in the spaces provided above the signature area.**1 Maine Clean Election Fund** – (See instructions on page 6.) **NOTE:** Checking the box will not increase your tax or reduce your refund.

Do you want \$3 to go to this fund.....

YES **NO**

If a joint return, does your spouse want \$3 to go to this fund.....

2 Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2008. (See Instructions)**STEP 2**

Indicate Your Filing Status

FILING STATUS (Check one)

- 3 ☐ **Single**
- 4 ☐ **Married filing joint return** (Even if only one had income)
- 5 ☐ **Married filing separate return.** Enter spouse's social security number and full name above.
- 6 ☐ **Head of household** (With qualifying person)
- 7 ☐ **Qualifying widow(er) with dependent child**
(Year spouse died _____)

8 CHECK IF:**You
were****Spouse
was**65 or over 8a ☐ 8c ☐Blind..... 8b ☐ 8d ☐**STEP 3**

Enter Your Exemptions

9 Enter the TOTAL number of **EXEMPTIONS** claimed on your federal return9 _____**STEP 4**

Calculate Your Taxable Income

- 10 FEDERAL ADJUSTED GROSS INCOME.** (See instructions on page 6 for line references to federal forms. If negative, enter a minus sign in the space to the left of the number.) 10 _____ , _____ . _____
- 11 MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM CONTRIBUTIONS.** 11 _____ , _____ . _____
- 12 U.S. GOVERNMENT BOND INTEREST** included in your federal adjusted gross income 12 _____ , _____ . _____
- 13 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS** included in your federal adjusted gross income 13 _____ , _____ . _____
- 14 PENSION INCOME DEDUCTION.** (See instructions and worksheet on page 14) 14 _____ , _____ . _____
- 15 MAINE ADJUSTED GROSS INCOME.** (Add lines 10 and 11, subtract lines 12, 13, and 14. If negative, enter a minus sign in the space to the left of the number)..... 15 _____ , _____ . _____
- 16 STANDARD DEDUCTION.** (See instructions on page 6) 16 _____ , _____ . _____
- 17 EXEMPTION.** (Multiply number of exemptions on line 9 by \$2,850)..... 17 _____ , _____ . _____
- 18 TAXABLE INCOME.** (Line 15 minus lines 16 and 17. If negative, enter a minus sign in the space to the left of the number.) 18 _____ , _____ . _____
- 19 INCOME TAX.** (Find the tax for the amount on line 18 in the tax table on pages 15-19 or compute your tax using the tax rate schedule on page 19. If line 18 is negative, enter zero.)..... 19 _____ , _____ . _____

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.



2008 1040S-ME
RESIDENT SHORT FORM
Page 2





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STEP 5
Calculate Your Tax and Voluntary Contributions

- 20 **INCOME TAX.** (From line 19, page 1) 20 _____ , _____ . _____
- 21 **LOW-INCOME CREDIT.** If the amount on line 18 is \$2,000 or less and neither you nor your spouse (if married) are claimed on another person's return, enter the amount on line 20 here 21 _____ , _____ . _____
NOTE: You are not required to file a return if you qualify for this credit. (See instructions)
- 22 **EARNED INCOME TAX CREDIT (EIC).** Your federal EIC \$ _____ x .05. Enter result here 22 _____ , _____ . _____
- 23 **NET INCOME TAX.** Line 20 minus lines 21 and 22 (If less than zero, enter zero) 23 _____ , _____ . _____
- 24 **MAINE INCOME TAX WITHHELD.** (Enclose W-2 and 1099 forms) 24 _____ , _____ . _____
(DO NOT include estimated tax payments)
- 25 **OVERPAYMENT.** If line 24 is larger than line 23, subtract line 23 from line 24. Enter result here... 25 _____ , _____ . _____
- 26 **UNDERPAYMENT.** If line 23 is larger than line 24, subtract line 24 from line 23. Enter result here .. 26 _____ , _____ . _____
- 27 **USE TAX (SALES TAX).** (See instructions) 27 _____ , _____ . _____
- 27a **SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS.** (See instructions) 27a _____ , _____ . _____
- 28 **TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES.** (From Schedule CP, line 14) 28 _____ , _____ . _____

STEP 6
Calculate Your Refund or Amount Due

- 29 **REFUND.** (Line 25 minus lines 27, 27a and 28) - NOTE: If total of lines 27, 27a and 28 is greater than line 25, subtract line 25 from the total of lines 27, 27a and 28 and enter the amount on line 31 below..... 29 _____ , _____ . _____
- IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECTLY TO YOUR BANK ACCOUNT (\$10,000 or less) OR TO A NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, read the instructions on page 7 and fill out the information below.**
-  **30a** Routing Number* _____ **30c** Type of Account: ☐ Checking
*For NextGen Accounts, enter 043000261 ☐ Savings
30b Account Number* _____ ☐ NextGen®
*For NextGen Accounts, enter the account owner's 9-digit social security number (do not enter hyphens).
- 31 **AMOUNT DUE.** Line 26 plus lines 27, 27a and 28. (OR If total of lines 27, 27a and 28 is greater than line 25, subtract line 25 from the total of lines 27, 27a and 28). (If \$1,000 or more, see instructions.) Enter result here. 31 _____ , _____ . _____
-  **EZ PAY** at www.maine.gov/revenue or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine. DO NOT SEND CASH.**



- 32 **FOR MAINE RESIDENTS ONLY:** Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2009: ☐
See instructions on pages 7 and 8 for information about the Tax and Rent "Circuit Breaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2009 unless your income on line 15 exceeds the income limits for this program.**

To reduce printing and postage costs if you file your return electronically, use tax preparation software or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. ☐

IMPORTANT NOTE

If taxpayer is **deceased**, (Month) (Day) (Year)
enter **date of death**. _____ / _____ / _____

If spouse is **deceased**, (Month) (Day) (Year)
enter **date of death**. _____ / _____ / _____

Third Party Designee
(See page 7)

Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No.**
Designee's name _____ Phone no. () _____ Personal identification #: _____

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE
Keep a copy of this return for your records

_____ Your Signature	_____ Date signed	_____ Your occupation
_____ Spouse's signature (if joint return, both must sign)	_____ Date signed	_____ Spouse's occupation
_____ Preparer's signature	_____ Date	_____ Preparer's phone number
_____ Print preparer's name and name of business		_____ Preparer's SSN or PTIN

Paid Preparer's Use
Only

If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 9110, Augusta, ME 04332-9110
If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066
DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE ONLY: CK \$ _____ PP ☐ IS ☐ ☐



2008

MAINE INDIVIDUAL INCOME TAX 1040S-ME RESIDENT **SHORT FORM**

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DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

STEP 1

Print Neatly in Blue or Black Ink, Using Upper Case Letters

DO NOT USE RED INK

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no)		
City	State	Zip Code

IMPORTANT!You **must** enter your SSN(s) below.

Your Social Security Number

Spouse's Social Security Number

Home Phone Number

Work Phone Number

NOTE: If either spouse is **deceased**, enter the date of death on the **back** of this page in the spaces provided above the signature area.**1 Maine Clean Election Fund** – (See instructions on page 6.) **NOTE:** Checking the box will not increase your tax or reduce your refund.

Do you want \$3 to go to this fund.....

YES **NO**

If a joint return, does your spouse want \$3 to go to this fund.....

2 Check here if you were engaged in **COMMERCIAL FARMING OR FISHING** during 2008. (See Instructions)**STEP 2**

Indicate Your Filing Status

FILING STATUS (Check one)

- 3 ☐ **Single**
- 4 ☐ **Married filing joint return** (Even if only one had income)
- 5 ☐ **Married filing separate return.** Enter spouse's social security number and full name above.
- 6 ☐ **Head of household** (With qualifying person)
- 7 ☐ **Qualifying widow(er) with dependent child**
(Year spouse died _____)

8 CHECK IF:**You
were****Spouse
was**65 or over 8a ☐8c ☐Blind..... 8b ☐8d ☐**STEP 3**

Enter Your Exemptions

9 Enter the TOTAL number of **EXEMPTIONS** claimed on your federal return9 _____**STEP 4**

Calculate Your Taxable Income

- 10 FEDERAL ADJUSTED GROSS INCOME.** (See instructions on page 6 for line references to federal forms. If negative, enter a minus sign in the space to the left of the number.) 10 _____
- 11 MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM CONTRIBUTIONS.** 11 _____
- 12 U.S. GOVERNMENT BOND INTEREST** included in your federal adjusted gross income 12 _____
- 13 SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS** included in your federal adjusted gross income 13 _____
- 14 PENSION INCOME DEDUCTION.** (See instructions and worksheet on page 14) 14 _____
- 15 MAINE ADJUSTED GROSS INCOME.** (Add lines 10 and 11, subtract lines 12, 13, and 14. If negative, enter a minus sign in the space to the left of the number)..... 15 _____
- 16 STANDARD DEDUCTION.** (See instructions on page 6) 16 _____
- 17 EXEMPTION.** (Multiply number of exemptions on line 9 by \$2,850)..... 17 _____
- 18 TAXABLE INCOME.** (Line 15 minus lines 16 and 17. If negative, enter a minus sign in the space to the left of the number.) 18 _____
- 19 INCOME TAX.** (Find the tax for the amount on line 18 in the tax table on pages 15-19 or compute your tax using the tax rate schedule on page 19. If line 18 is negative, enter zero.)..... 19 _____



2008 1040S-ME
RESIDENT SHORT FORM
Page 2





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0802201

STEP 5
Calculate Your Tax and Voluntary Contributions

- 20 **INCOME TAX.** (From line 19, page 1) 20 _____ , _____ . _____
- 21 **LOW-INCOME CREDIT.** If the amount on line 18 is \$2,000 or less and neither you nor your spouse (if married) are claimed on another person's return, enter the amount on line 20 here 21 _____ , _____ . _____
NOTE: You are not required to file a return if you qualify for this credit. (See instructions)
- 22 **EARNED INCOME TAX CREDIT (EIC).** Your federal EIC \$ _____ x .05. Enter result here 22 _____ , _____ . _____
- 23 **NET INCOME TAX.** Line 20 minus lines 21 and 22 (If less than zero, enter zero) 23 _____ , _____ . _____
- 24 **MAINE INCOME TAX WITHHELD.** (Enclose W-2 and 1099 forms) ➔ 24 _____ , _____ . _____
(DO NOT include estimated tax payments)
- 25 **OVERPAYMENT.** If line 24 is larger than line 23, subtract line 23 from line 24. Enter result here... 25 _____ , _____ . _____
- 26 **UNDERPAYMENT.** If line 23 is larger than line 24, subtract line 24 from line 23. Enter result here .. 26 _____ , _____ . _____
- 27 **USE TAX (SALES TAX).** (See instructions) 27 _____ , _____ . _____
- 27a **SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS.** (See instructions) 27a _____ , _____ . _____
- 28 **TOTAL VOLUNTARY CONTRIBUTIONS AND PARK PASS PURCHASES.** (From Schedule CP, line 14) 28 _____ , _____ . _____

STEP 6
Calculate Your Refund or Amount Due

- 29 **REFUND.** (Line 25 minus lines 27, 27a and 28) - NOTE: If total of lines 27, 27a and 28 is greater than line 25, subtract line 25 from the total of lines 27, 27a and 28 and enter the amount on line 31 below..... 29 _____ , _____ . _____
- IF YOU WOULD LIKE YOUR REFUND DEPOSITED DIRECTLY TO YOUR BANK ACCOUNT (\$10,000 or less) OR TO A NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, read the instructions on page 7 and fill out the information below.**
-  **30a** Routing Number* _____ **30c** Type of Account: ☐ Checking
*For NextGen Accounts, enter 043000261 ☐ Savings
30b Account Number* _____ ☐ NextGen®
*For NextGen Accounts, enter the account owner's 9-digit social security number (do not enter hyphens).
- 31 **AMOUNT DUE.** Line 26 plus lines 27, 27a and 28. (OR If total of lines 27, 27a and 28 is greater than line 25, subtract line 25 from the total of lines 27, 27a and 28). (If \$1,000 or more, see instructions.) Enter result here. 31 _____ , _____ . _____
-  **EZ PAY** at www.maine.gov/revenue or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine. DO NOT SEND CASH.**



- 32 **FOR MAINE RESIDENTS ONLY:** Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2009: ➔ ☐
See instructions on pages 7 and 8 for information about the Tax and Rent "Circuit Breaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2009 unless your income on line 15 exceeds the income limits for this program.**

To reduce printing and postage costs if you file your return electronically, use tax preparation software or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. ➔ ☐

IMPORTANT NOTE

If taxpayer is **deceased**, (Month) (Day) (Year)
enter **date of death**. _____ / _____ / _____

If spouse is **deceased**, (Month) (Day) (Year)
enter **date of death**. _____ / _____ / _____

Third Party Designee
(See page 7)

Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No.**
Designee's name _____ Phone no. () _____ Personal identification #: _____

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE
Keep a copy of this return for your records

_____ Your Signature	_____ Date signed	_____ Your occupation
_____ Spouse's signature (if joint return, both must sign)	_____ Date signed	_____ Spouse's occupation
_____ Preparer's signature	_____ Date	_____ Preparer's phone number
_____ Print preparer's name and name of business		_____ Preparer's SSN or PTIN

Paid Preparer's Use
Only

If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 9110, Augusta, ME 04332-9110
If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1066, Augusta, ME 04332-1066
DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE ONLY: CK \$ _____ PP ☐ IS ☐ ☐



Schedule CP 2008

Attachment
Sequence No. 6

VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES



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0802202

Name(s) as shown on your Maine income tax form

Your Social Security Number

WHO SHOULD FILE SCHEDULE CP? You only need to file Schedule CP if you want to make voluntary contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. **Otherwise** do not file Schedule CP.

		Enter line totals below:					
A. CONTRIBUTIONS	1 Democratic Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____1 _____	
	2 Green Independent Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____2 _____	
	3 Republican Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____3 _____	
	4 Endangered & Nongame Wildlife Fund "Chickadee Check-off"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____4 _____	
	5 Maine Children's Trust	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____5 _____	
	6 Bone Marrow Screening Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____6 _____	
	7 Companion Animal Sterilization Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____7 _____	
	8 Maine Military Family Relief Fund	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____8 _____
	9 Maine Veterans' Memorial Cemetery Maintenance Fund	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____9 _____
	10 Maine Asthma & Lung Disease Research Fund	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____10 _____
11 TOTAL CONTRIBUTIONS. (Add lines 1 through 10)					11 _____		
B. PARK PASSES	12 Number of Individual Park Passes _____ x \$30					12 _____	
	13 Number of Vehicle Park Passes _____ x \$60					13 _____	
	14 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES (Add lines 11, 12, and 13. Enter result here and on Form 1040ME, line 32 or Form 1040S-ME, line 28)					14 _____	

INSTRUCTIONS

A. CONTRIBUTIONS. Lines 1-10. Check the appropriate box or boxes to indicate the funds and amounts of your choice. *Political party designations may only be made by Maine residents.* You and/or your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line.

Endangered and Nongame Wildlife Fund "Chickadee Check-off"

The Chickadee Check-off is a voluntary tax contribution whose proceeds are placed in the Nongame and Endangered Wildlife Fund and used to fund the endangered and nongame wildlife programs. Contributions may be deductible the following year on state and federal income tax returns. For more information, visit the Inland Fisheries and Wildlife web site at www.maine.gov/ifw/wildlife/species/endangered_species/nongame_fund.htm.

Maine Children's Trust - Maine Children's Trust was established to prevent child abuse and neglect in Maine. Funds contributed are used to support this goal in many ways, including the funding of community-based prevention activities and programs throughout Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Children's Trust. For more information, visit the Maine Children's Trust web site at www.mechildrenstrust.org.

Bone Marrow Screening Fund - Donations to the fund will be used to support blood screening to add people to the National Bone Marrow Registry. As a result, people with certain cancers, genetic disorders, or autoimmune illnesses who are in need of a bone marrow or other similar transplant will have more potential donors. Contributions may be deductible the following

year on state and federal income tax returns. The fund is administered by the Department of Health and Human Services.

Companion Animal Sterilization Fund

The Companion Animal Sterilization Fund is a voluntary tax contribution whose proceeds are used to fund the Animal Welfare Program's "Help Fix ME" Spay/Neuter Fund for low-income dog and cat owners. By contributing to this fund you will be on the front line in the fight to stop pet overpopulation in Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Agriculture. For more information call 800-367-1317.

Maine Military Family Relief Fund

The Maine Military Family Relief Fund was established to help the public assist the families of persons who are members of the Maine National Guard or residents

2008 - Worksheet for Pension Income Deduction - Form 1040S-ME, Line 14

Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040S-ME

You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income* that is included in your federal adjusted gross income. Except for military pension benefits, the \$6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal and military pension benefits, as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (Qualified Pension Plans), including qualified 401 SIMPLE plans and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans), **except that pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.**

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions (see federal Form 5329, Part 1, or federal Form 1040, line 59). Also, disability benefits reported as wages on your federal income tax return **do not** qualify.

***Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual that earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$6,000.**

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

		Taxpayer		Spouse*	
1. Total eligible non-military pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal form 1040A, line 12b or Form 1040, line 16b). (Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan, an ineligible deferred compensation plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions).	1.	\$		\$	
2. Maximum allowable deduction	2.	\$ 6,000.00		\$ 6,000.00	
3. Total social security and railroad retirement benefits you received - whether taxable or not	3.	\$		\$	
4. Subtract line 3 from line 2 (if zero or less, enter zero)	4.	\$		\$	
5. Enter the smaller of line 1 or line 4 here	5.	\$		\$	
6. Total eligible military pension income included in your federal adjusted gross income	6.	\$		\$	
7. Add line 5 and line 6	7.	\$		\$	
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on line 14, Form 1040S-ME	8.	\$		\$	

***Use this column only if filing married-joint return and only if spouse separately earned an eligible pension.**

Schedule CP instructions, continued

of Maine who are members of the Reserves and who have been called to military duty and are experiencing financial hardship. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Adjutant General.

Maine Veterans' Memorial Cemetery Maintenance Fund - The Maine Veterans' Memorial Cemetery Maintenance Fund was established to help finance the maintenance and perpetual care of Maine veterans' cemeteries.



Maine Asthma and Lung Disease Fund - The purpose of the Maine Asthma and Lung Disease Research Fund is to provide research grants to develop and advance the understanding of lung disease, especially its prevention, causes, treatment and cure. Areas of research eligible for grants include, but are not limited



to, asthma, health effects of indoor and outdoor air pollution, emphysema and chronic obstructive pulmonary disease. The fund is administered by the American Lung Association of Maine.

B. PARK PASSES - Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. Park passes can be purchased at a cost of \$30 for an individual season pass and \$60 for a vehicle season pass. (Visitors 65 years or over are admitted to Maine State Park day-use areas free of charge upon proof of age.) An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass (for vehicles weighing up to one-ton) allows all occupants of the vehicle admittance to day use. **These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach.** Any pass purchased will reduce the amount of your refund

or increase the amount you owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at (207) 287-3821.

To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.

Lines 12-13. Enter the number of Individual and/or Vehicle park passes you wish to purchase in the space provided. Multiply each entry by the cost shown and enter the total in the boxes provided. **Note: You may purchase park passes through Maine Revenue Services with excess refund amounts, checks, or money orders. You may also purchase a park pass directly from the Bureau of Parks and Lands.**

2008 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
0				
0	100	1	1	1
100	200	3	3	3
200	300	5	5	5
300	400	7	7	7
400	500	9	9	9
500	600	11	11	11
600	700	13	13	13
700	800	15	15	15
800	900	17	17	17
900	1,000	19	19	19
1,000				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
2,000				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
3,000				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
4,000				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	85	85	85
4,300	4,400	87	87	87
4,400	4,500	89	89	89
4,500	4,600	91	91	91
4,600	4,700	93	93	93
4,700	4,800	95	95	95
4,800	4,900	97	97	97
4,900	5,000	102	99	99
5,000				
5,000	5,100	106	101	101
5,100	5,200	111	103	103
5,200	5,300	115	105	105
5,300	5,400	120	107	107
5,400	5,500	124	109	109
5,500	5,600	129	111	111
5,600	5,700	133	113	113
5,700	5,800	138	115	115
5,800	5,900	142	117	117
5,900	6,000	147	119	119
6,000				
6,000	6,100	151	121	121
6,100	6,200	156	123	123
6,200	6,300	160	125	125
6,300	6,400	165	127	127
6,400	6,500	169	129	129
6,500	6,600	174	131	131
6,600	6,700	178	133	133
6,700	6,800	183	135	135
6,800	6,900	187	137	137
6,900	7,000	192	139	139

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
7,000				
7,000	7,100	196	141	141
7,100	7,200	201	143	143
7,200	7,300	205	145	145
7,300	7,400	210	147	148
7,400	7,500	214	149	153
7,500	7,600	219	151	157
7,600	7,700	223	153	162
7,700	7,800	228	155	166
7,800	7,900	232	157	171
7,900	8,000	237	159	175
8,000				
8,000	8,100	241	161	180
8,100	8,200	246	163	184
8,200	8,300	250	165	189
8,300	8,400	255	167	193
8,400	8,500	259	169	198
8,500	8,600	264	171	202
8,600	8,700	268	173	207
8,700	8,800	273	175	211
8,800	8,900	277	177	216
8,900	9,000	282	179	220
9,000				
9,000	9,100	286	181	225
9,100	9,200	291	183	229
9,200	9,300	295	185	234
9,300	9,400	300	187	238
9,400	9,500	304	189	243
9,500	9,600	309	191	247
9,600	9,700	313	193	252
9,700	9,800	319	195	256
9,800	9,900	326	200	261
9,900	10,000	333	204	265
10,000				
10,000	10,100	340	209	270
10,100	10,200	347	213	274
10,200	10,300	354	218	279
10,300	10,400	361	222	283
10,400	10,500	368	227	288
10,500	10,600	375	231	292
10,600	10,700	382	236	297
10,700	10,800	389	240	301
10,800	10,900	396	245	306
10,900	11,000	403	249	310
11,000				
11,000	11,100	410	254	315
11,100	11,200	417	258	319
11,200	11,300	424	263	324
11,300	11,400	431	267	328
11,400	11,500	438	272	333
11,500	11,600	445	276	337
11,600	11,700	452	281	342
11,700	11,800	459	285	346
11,800	11,900	466	290	351
11,900	12,000	473	294	355
12,000				
12,000	12,100	480	299	360
12,100	12,200	487	303	364
12,200	12,300	494	308	369
12,300	12,400	501	312	373
12,400	12,500	508	317	378
12,500	12,600	515	321	382
12,600	12,700	522	326	387
12,700	12,800	529	330	391
12,800	12,900	536	335	396
12,900	13,000	543	339	400
13,000				
13,000	13,100	550	344	405
13,100	13,200	557	348	409
13,200	13,300	564	353	414
13,300	13,400	571	357	418
13,400	13,500	578	362	423
13,500	13,600	585	366	427
13,600	13,700	592	371	432
13,700	13,800	599	375	436
13,800	13,900	606	380	441
13,900	14,000	613	384	445

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
14,000				
14,000	14,100	620	389	450
14,100	14,200	627	393	454
14,200	14,300	634	398	459
14,300	14,400	641	402	463
14,400	14,500	648	407	468
14,500	14,600	655	411	472
14,600	14,700	662	416	479
14,700	14,800	669	420	486
14,800	14,900	676	425	493
14,900	15,000	683	429	500
15,000				
15,000	15,100	690	434	507
15,100	15,200	697	438	514
15,200	15,300	704	443	521
15,300	15,400	711	447	528
15,400	15,500	718	452	535
15,500	15,600	725	456	542
15,600	15,700	732	461	549
15,700	15,800	739	465	556
15,800	15,900	746	470	563
15,900	16,000	753	474	570
16,000				
16,000	16,100	760	479	577
16,100	16,200	767	483	584
16,200	16,300	774	488	591
16,300	16,400	781	492	598
16,400	16,500	788	497	605
16,500	16,600	795	501	612
16,600	16,700	802	506	619
16,700	16,800	809	510	626
16,800	16,900	816	515	633
16,900	17,000	823	519	640
17,000				
17,000	17,100	830	524	647
17,100	17,200	837	528	654
17,200	17,300	844	533	661
17,300	17,400	851	537	668
17,400	17,500	858	542	675
17,500	17,600	865	546	682
17,600	17,700	872	551	689
17,700	17,800	879	555	696
17,800	17,900	886	560	703
17,900	18,000	893	564	710
18,000				
18,000	18,100	900	569	717
18,100	18,200	907	573	724
18,200	18,300	914	578	731
18,300	18,400	921	582	738
18,400	18,500	928	587	745
18,500	18,600	935	591	752
18,600	18,700	942	596	759
18,700	18,800	949	600	766
18,800	18,900	956	605	773
18,900	19,000	963	609	780
19,000				
19,000	19,100	970	614	787
19,100	19,200	977	618	794
19,200	19,300	984	623	801
19,300	19,400	991	627	808
19,400	19,500	998	632	815
19,500	19,600	1,007	639	822
19,600	19,700	1,015	646	829
19,700	19,800	1,024	653	836
19,800	19,900	1,032	660	843
19,900	20,000	1,041	667	850
20,000				
20,000	20,100	1,049	674	857
20,100	20,200	1,058	681	864
20,200	20,300	1,066	688	871
20,300	20,400	1,075	695	878
20,400	20,500	1,083	702	885
20,500	20,600	1,092	709	892
20,600	20,700	1,100	716	899
20,700	20,800	1,109	723	906
20,800	20,900	1,117	730	913
20,900	21,000	1,126	737	920

2008 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
21,000				
21,000	21,100	1,134	744	927
21,100	21,200	1,143	751	934
21,200	21,300	1,151	758	941
21,300	21,400	1,160	765	948
21,400	21,500	1,168	772	955
21,500	21,600	1,177	779	962
21,600	21,700	1,185	786	969
21,700	21,800	1,194	793	976
21,800	21,900	1,202	800	983
21,900	22,000	1,211	807	990
22,000				
22,000	22,100	1,219	814	997
22,100	22,200	1,228	821	1,004
22,200	22,300	1,236	828	1,011
22,300	22,400	1,245	835	1,018
22,400	22,500	1,253	842	1,025
22,500	22,600	1,262	849	1,032
22,600	22,700	1,270	856	1,039
22,700	22,800	1,279	863	1,046
22,800	22,900	1,287	870	1,053
22,900	23,000	1,296	877	1,060
23,000				
23,000	23,100	1,304	884	1,067
23,100	23,200	1,313	891	1,074
23,200	23,300	1,321	898	1,081
23,300	23,400	1,330	905	1,088
23,400	23,500	1,338	912	1,095
23,500	23,600	1,347	919	1,102
23,600	23,700	1,355	926	1,109
23,700	23,800	1,364	933	1,116
23,800	23,900	1,372	940	1,123
23,900	24,000	1,381	947	1,130
24,000				
24,000	24,100	1,389	954	1,137
24,100	24,200	1,398	961	1,144
24,200	24,300	1,406	968	1,151
24,300	24,400	1,415	975	1,158
24,400	24,500	1,423	982	1,165
24,500	24,600	1,432	989	1,172
24,600	24,700	1,440	996	1,179
24,700	24,800	1,449	1,003	1,186
24,800	24,900	1,457	1,010	1,193
24,900	25,000	1,466	1,017	1,200
25,000				
25,000	25,100	1,474	1,024	1,207
25,100	25,200	1,483	1,031	1,214
25,200	25,300	1,491	1,038	1,221
25,300	25,400	1,500	1,045	1,228
25,400	25,500	1,508	1,052	1,235
25,500	25,600	1,517	1,059	1,242
25,600	25,700	1,525	1,066	1,249
25,700	25,800	1,534	1,073	1,256
25,800	25,900	1,542	1,080	1,263
25,900	26,000	1,551	1,087	1,270
26,000				
26,000	26,100	1,559	1,094	1,277
26,100	26,200	1,568	1,101	1,284
26,200	26,300	1,576	1,108	1,291
26,300	26,400	1,585	1,115	1,298
26,400	26,500	1,593	1,122	1,305
26,500	26,600	1,602	1,129	1,312
26,600	26,700	1,610	1,136	1,319
26,700	26,800	1,619	1,143	1,326
26,800	26,900	1,627	1,150	1,333
26,900	27,000	1,636	1,157	1,340
27,000				
27,000	27,100	1,644	1,164	1,347
27,100	27,200	1,653	1,171	1,354
27,200	27,300	1,661	1,178	1,361
27,300	27,400	1,670	1,185	1,368
27,400	27,500	1,678	1,192	1,375
27,500	27,600	1,687	1,199	1,382
27,600	27,700	1,695	1,206	1,389
27,700	27,800	1,704	1,213	1,396
27,800	27,900	1,712	1,220	1,403
27,900	28,000	1,721	1,227	1,410

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
28,000				
28,000	28,100	1,729	1,234	1,417
28,100	28,200	1,738	1,241	1,424
28,200	28,300	1,746	1,248	1,431
28,300	28,400	1,755	1,255	1,438
28,400	28,500	1,763	1,262	1,445
28,500	28,600	1,772	1,269	1,452
28,600	28,700	1,780	1,276	1,459
28,700	28,800	1,789	1,283	1,466
28,800	28,900	1,797	1,290	1,473
28,900	29,000	1,806	1,297	1,480
29,000				
29,000	29,100	1,814	1,304	1,487
29,100	29,200	1,823	1,311	1,494
29,200	29,300	1,831	1,318	1,502
29,300	29,400	1,840	1,325	1,511
29,400	29,500	1,848	1,332	1,519
29,500	29,600	1,857	1,339	1,528
29,600	29,700	1,865	1,346	1,536
29,700	29,800	1,874	1,353	1,545
29,800	29,900	1,882	1,360	1,553
29,900	30,000	1,891	1,367	1,562
30,000				
30,000	30,100	1,899	1,374	1,570
30,100	30,200	1,908	1,381	1,579
30,200	30,300	1,916	1,388	1,587
30,300	30,400	1,925	1,395	1,596
30,400	30,500	1,933	1,402	1,604
30,500	30,600	1,942	1,409	1,613
30,600	30,700	1,950	1,416	1,621
30,700	30,800	1,959	1,423	1,630
30,800	30,900	1,967	1,430	1,638
30,900	31,000	1,976	1,437	1,647
31,000				
31,000	31,100	1,984	1,444	1,655
31,100	31,200	1,993	1,451	1,664
31,200	31,300	2,001	1,458	1,672
31,300	31,400	2,010	1,465	1,681
31,400	31,500	2,018	1,472	1,689
31,500	31,600	2,027	1,479	1,698
31,600	31,700	2,035	1,486	1,706
31,700	31,800	2,044	1,493	1,715
31,800	31,900	2,052	1,500	1,723
31,900	32,000	2,061	1,507	1,732
32,000				
32,000	32,100	2,069	1,514	1,740
32,100	32,200	2,078	1,521	1,749
32,200	32,300	2,086	1,528	1,757
32,300	32,400	2,095	1,535	1,766
32,400	32,500	2,103	1,542	1,774
32,500	32,600	2,112	1,549	1,783
32,600	32,700	2,120	1,556	1,791
32,700	32,800	2,129	1,563	1,800
32,800	32,900	2,137	1,570	1,808
32,900	33,000	2,146	1,577	1,817
33,000				
33,000	33,100	2,154	1,584	1,825
33,100	33,200	2,163	1,591	1,834
33,200	33,300	2,171	1,598	1,842
33,300	33,400	2,180	1,605	1,851
33,400	33,500	2,188	1,612	1,859
33,500	33,600	2,197	1,619	1,868
33,600	33,700	2,205	1,626	1,876
33,700	33,800	2,214	1,633	1,885
33,800	33,900	2,222	1,640	1,893
33,900	34,000	2,231	1,647	1,902
34,000				
34,000	34,100	2,239	1,654	1,910
34,100	34,200	2,248	1,661	1,919
34,200	34,300	2,256	1,668	1,927
34,300	34,400	2,265	1,675	1,936
34,400	34,500	2,273	1,682	1,944
34,500	34,600	2,282	1,689	1,953
34,600	34,700	2,290	1,696	1,961
34,700	34,800	2,299	1,703	1,970
34,800	34,900	2,307	1,710	1,978
34,900	35,000	2,316	1,717	1,987

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
35,000				
35,000	35,100	2,324	1,724	1,995
35,100	35,200	2,333	1,731	2,004
35,200	35,300	2,341	1,738	2,012
35,300	35,400	2,350	1,745	2,021
35,400	35,500	2,358	1,752	2,029
35,500	35,600	2,367	1,759	2,038
35,600	35,700	2,375	1,766	2,046
35,700	35,800	2,384	1,773	2,055
35,800	35,900	2,392	1,780	2,063
35,900	36,000	2,401	1,787	2,072
36,000				
36,000	36,100	2,409	1,794	2,080
36,100	36,200	2,418	1,801	2,089
36,200	36,300	2,426	1,808	2,097
36,300	36,400	2,435	1,815	2,106
36,400	36,500	2,443	1,822	2,114
36,500	36,600	2,452	1,829	2,123
36,600	36,700	2,460	1,836	2,131
36,700	36,800	2,469	1,843	2,140
36,800	36,900	2,477	1,850	2,148
36,900	37,000	2,486	1,857	2,157
37,000				
37,000	37,100	2,494	1,864	2,165
37,100	37,200	2,503	1,871	2,174
37,200	37,300	2,511	1,878	2,182
37,300	37,400	2,520	1,885	2,191
37,400	37,500	2,528	1,892	2,199
37,500	37,600	2,537	1,899	2,208
37,600	37,700	2,545	1,906	2,216
37,700	37,800	2,554	1,913	2,225
37,800	37,900	2,562	1,920	2,233
37,900	38,000	2,571	1,927	2,242
38,000				
38,000	38,100	2,579	1,934	2,250
38,100	38,200	2,588	1,941	2,259
38,200	38,300	2,596	1,948	2,267
38,300	38,400	2,605	1,955	2,276
38,400	38,500	2,613	1,962	2,284
38,500	38,600	2,622	1,969	2,293
38,600	38,700	2,630	1,976	2,301
38,700	38,800	2,639	1,983	2,310
38,800	38,900	2,647	1,990	2,318
38,900	39,000	2,656	1,998	2,327
39,000				
39,000	39,100	2,664	2,007	2,335
39,100	39,200	2,673	2,015	2,344
39,200	39,300	2,681	2,024	2,352
39,300	39,400	2,690	2,032	2,361
39,400	39,500	2,698	2,041	2,369
39,500	39,600	2,707	2,049	2,378
39,600	39,700	2,715	2,058	2,386
39,700	39,800	2,724	2,066	2,395
39,800	39,900	2,732	2,075	2,403
39,900	40,000	2,741	2,083	2,412
40,000				
40,000	40,100	2,749	2,092	2,420
40,100	40,200	2,758	2,100	2,429
40,200	40,300	2,766	2,109	2,437
40,300	40,400	2,775	2,117	2,446
40,400	40,500	2,783	2,126	2,454
40,500	40,600	2,792	2,134	2,463
40,600	40,700	2,800	2,143	2,471
40,700	40,800	2,809	2,151	2,480
40,800	40,900	2,817	2,160	2,488
40,900	41,000	2,826	2,168	2,497
41,000				
41,000	41,100	2,834	2,177	2,505
41,100	41,200	2,843	2,185	2,514
41,200	41,300	2,851	2,194	2,522
41,300	41,400	2,860	2,202	2,531
41,400	41,500	2,868	2,211	2,539
41,500	41,600	2,877	2,219	2,548
41,600	41,700	2,885	2,228	2,556
41,700	41,800	2,894	2,236	2,565
41,800	41,900	2,902	2,245	2,573
41,900	42,000	2,911	2,253	2,582

2008 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
42,000				
42,000	42,100	2,919	2,262	2,590
42,100	42,200	2,928	2,270	2,599
42,200	42,300	2,936	2,279	2,607
42,300	42,400	2,945	2,287	2,616
42,400	42,500	2,953	2,296	2,624
42,500	42,600	2,962	2,304	2,633
42,600	42,700	2,970	2,313	2,641
42,700	42,800	2,979	2,321	2,650
42,800	42,900	2,987	2,330	2,658
42,900	43,000	2,996	2,338	2,667
43,000				
43,000	43,100	3,004	2,347	2,675
43,100	43,200	3,013	2,355	2,684
43,200	43,300	3,021	2,364	2,692
43,300	43,400	3,030	2,372	2,701
43,400	43,500	3,038	2,381	2,709
43,500	43,600	3,047	2,389	2,718
43,600	43,700	3,055	2,398	2,726
43,700	43,800	3,064	2,406	2,735
43,800	43,900	3,072	2,415	2,743
43,900	44,000	3,081	2,423	2,752
44,000				
44,000	44,100	3,089	2,432	2,760
44,100	44,200	3,098	2,440	2,769
44,200	44,300	3,106	2,449	2,777
44,300	44,400	3,115	2,457	2,786
44,400	44,500	3,123	2,466	2,794
44,500	44,600	3,132	2,474	2,803
44,600	44,700	3,140	2,483	2,811
44,700	44,800	3,149	2,491	2,820
44,800	44,900	3,157	2,500	2,828
44,900	45,000	3,166	2,508	2,837
45,000				
45,000	45,100	3,174	2,517	2,845
45,100	45,200	3,183	2,525	2,854
45,200	45,300	3,191	2,534	2,862
45,300	45,400	3,200	2,542	2,871
45,400	45,500	3,208	2,551	2,879
45,500	45,600	3,217	2,559	2,888
45,600	45,700	3,225	2,568	2,896
45,700	45,800	3,234	2,576	2,905
45,800	45,900	3,242	2,585	2,913
45,900	46,000	3,251	2,593	2,922
46,000				
46,000	46,100	3,259	2,602	2,930
46,100	46,200	3,268	2,610	2,939
46,200	46,300	3,276	2,619	2,947
46,300	46,400	3,285	2,627	2,956
46,400	46,500	3,293	2,636	2,964
46,500	46,600	3,302	2,644	2,973
46,600	46,700	3,310	2,653	2,981
46,700	46,800	3,319	2,661	2,990
46,800	46,900	3,327	2,670	2,998
46,900	47,000	3,336	2,678	3,007
47,000				
47,000	47,100	3,344	2,687	3,015
47,100	47,200	3,353	2,695	3,024
47,200	47,300	3,361	2,704	3,032
47,300	47,400	3,370	2,712	3,041
47,400	47,500	3,378	2,721	3,049
47,500	47,600	3,387	2,729	3,058
47,600	47,700	3,395	2,738	3,066
47,700	47,800	3,404	2,746	3,075
47,800	47,900	3,412	2,755	3,083
47,900	48,000	3,421	2,763	3,092
48,000				
48,000	48,100	3,429	2,772	3,100
48,100	48,200	3,438	2,780	3,109
48,200	48,300	3,446	2,789	3,117
48,300	48,400	3,455	2,797	3,126
48,400	48,500	3,463	2,806	3,134
48,500	48,600	3,472	2,814	3,143
48,600	48,700	3,480	2,823	3,151
48,700	48,800	3,489	2,831	3,160
48,800	48,900	3,497	2,840	3,168
48,900	49,000	3,506	2,848	3,177

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
49,000				
49,000	49,100	3,514	2,857	3,185
49,100	49,200	3,523	2,865	3,194
49,200	49,300	3,531	2,874	3,202
49,300	49,400	3,540	2,882	3,211
49,400	49,500	3,548	2,891	3,219
49,500	49,600	3,557	2,899	3,228
49,600	49,700	3,565	2,908	3,236
49,700	49,800	3,574	2,916	3,245
49,800	49,900	3,582	2,925	3,253
49,900	50,000	3,591	2,933	3,262
50,000				
50,000	50,100	3,599	2,942	3,270
50,100	50,200	3,608	2,950	3,279
50,200	50,300	3,616	2,959	3,287
50,300	50,400	3,625	2,967	3,296
50,400	50,500	3,633	2,976	3,304
50,500	50,600	3,642	2,984	3,313
50,600	50,700	3,650	2,993	3,321
50,700	50,800	3,659	3,001	3,330
50,800	50,900	3,667	3,010	3,338
50,900	51,000	3,676	3,018	3,347
51,000				
51,000	51,100	3,684	3,027	3,355
51,100	51,200	3,693	3,035	3,364
51,200	51,300	3,701	3,044	3,372
51,300	51,400	3,710	3,052	3,381
51,400	51,500	3,718	3,061	3,389
51,500	51,600	3,727	3,069	3,398
51,600	51,700	3,735	3,078	3,406
51,700	51,800	3,744	3,086	3,415
51,800	51,900	3,752	3,095	3,423
51,900	52,000	3,761	3,103	3,432
52,000				
52,000	52,100	3,769	3,112	3,440
52,100	52,200	3,778	3,120	3,449
52,200	52,300	3,786	3,129	3,457
52,300	52,400	3,795	3,137	3,466
52,400	52,500	3,803	3,146	3,474
52,500	52,600	3,812	3,154	3,483
52,600	52,700	3,820	3,163	3,491
52,700	52,800	3,829	3,171	3,500
52,800	52,900	3,837	3,180	3,508
52,900	53,000	3,846	3,188	3,517
53,000				
53,000	53,100	3,854	3,197	3,525
53,100	53,200	3,863	3,205	3,534
53,200	53,300	3,871	3,214	3,542
53,300	53,400	3,880	3,222	3,551
53,400	53,500	3,888	3,231	3,559
53,500	53,600	3,897	3,239	3,568
53,600	53,700	3,905	3,248	3,576
53,700	53,800	3,914	3,256	3,585
53,800	53,900	3,922	3,265	3,593
53,900	54,000	3,931	3,273	3,602
54,000				
54,000	54,100	3,939	3,282	3,610
54,100	54,200	3,948	3,290	3,619
54,200	54,300	3,956	3,299	3,627
54,300	54,400	3,965	3,307	3,636
54,400	54,500	3,973	3,316	3,644
54,500	54,600	3,982	3,324	3,653
54,600	54,700	3,990	3,333	3,661
54,700	54,800	3,999	3,341	3,670
54,800	54,900	4,007	3,350	3,678
54,900	55,000	4,016	3,358	3,687
55,000				
55,000	55,100	4,024	3,367	3,695
55,100	55,200	4,033	3,375	3,704
55,200	55,300	4,041	3,384	3,712
55,300	55,400	4,050	3,392	3,721
55,400	55,500	4,058	3,401	3,729
55,500	55,600	4,067	3,409	3,738
55,600	55,700	4,075	3,418	3,746
55,700	55,800	4,084	3,426	3,755
55,800	55,900	4,092	3,435	3,763
55,900	56,000	4,101	3,443	3,772

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
56,000				
56,000	56,100	4,109	3,452	3,780
56,100	56,200	4,118	3,460	3,789
56,200	56,300	4,126	3,469	3,797
56,300	56,400	4,135	3,477	3,806
56,400	56,500	4,143	3,486	3,814
56,500	56,600	4,152	3,494	3,823
56,600	56,700	4,160	3,503	3,831
56,700	56,800	4,169	3,511	3,840
56,800	56,900	4,177	3,520	3,848
56,900	57,000	4,186	3,528	3,857
57,000				
57,000	57,100	4,194	3,537	3,865
57,100	57,200	4,203	3,545	3,874
57,200	57,300	4,211	3,554	3,882
57,300	57,400	4,220	3,562	3,891
57,400	57,500	4,228	3,571	3,899
57,500	57,600	4,237	3,579	3,908
57,600	57,700	4,245	3,588	3,916
57,700	57,800	4,254	3,596	3,925
57,800	57,900	4,262	3,605	3,933
57,900	58,000	4,271	3,613	3,942
58,000				
58,000	58,100	4,279	3,622	3,950
58,100	58,200	4,288	3,630	3,959
58,200	58,300	4,296	3,639	3,967
58,300	58,400	4,305	3,647	3,976
58,400	58,500	4,313	3,656	3,984
58,500	58,600	4,322	3,664	3,993
58,600	58,700	4,330	3,673	4,001
58,700	58,800	4,339	3,681	4,010
58,800	58,900	4,347	3,690	4,018
58,900	59,000	4,356	3,698	4,027
59,000				
59,000	59,100	4,364	3,707	4,035
59,100	59,200	4,373	3,715	4,044
59,200	59,300	4,381	3,724	4,052
59,300	59,400	4,390	3,732	4,061
59,400	59,500	4,398	3,741	4,069
59,500	59,600	4,407	3,749	4,078
59,600	59,700	4,415	3,758	4,086
59,700	59,800	4,424	3,766	4,095
59,800	59,900	4,432	3,775	4,103
59,900	60,000	4,441	3,783	4,112
60,000				
60,000	60,100	4,449	3,792	4,120
60,100	60,200	4,458	3,800	4,129
60,200	60,300	4,466	3,809	4,137
60,300	60,400	4,475	3,817	4,146
60,400	60,500	4,483	3,826	4,154
60,500	60,600	4,492	3,834	4,163
60,600	60,700	4,500	3,843	4,171
60,700	60,800	4,509	3,851	4,180
60,800	60,900	4,517	3,860	4,188
60,900	61,000	4,526	3,868	4,197
61,000				
61,000	61,100	4,534	3,877	4,205
61,100	61,200	4,543	3,885	4,214
61,200	61,300	4,551	3,894	4,222
61,300	61,400	4,560	3,902	4,231
61,400	61,500	4,568	3,911	4,239
61,500	61,600	4,577	3,919	4,248
61,600	61,700	4,585	3,928	4,256
61,700	61,800	4,594	3,936	4,265
61,800	61,900	4,602	3,945	4,273
61,900	62,000	4,611	3,953	4,282
62,000				
62,000	62,100	4,619	3,962	4,290
62,100	62,200	4,628	3,970	4,299
62,200	62,300	4,636	3,979	4,307
62,300	62,400	4,645	3,987	4,316
62,400	62,500	4,653	3,996	4,324
62,500	62,600	4,662	4,004	4,333
62,600	62,700	4,670	4,013	4,341
62,700	62,800	4,679	4,021	4,350
62,800	62,900	4,687	4,030	4,358
62,900	63,000	4,696	4,038	4,367

2008 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
63,000				
63,000	63,100	4,704	4,047	4,375
63,100	63,200	4,713	4,055	4,384
63,200	63,300	4,721	4,064	4,392
63,300	63,400	4,730	4,072	4,401
63,400	63,500	4,738	4,081	4,409
63,500	63,600	4,747	4,089	4,418
63,600	63,700	4,755	4,098	4,426
63,700	63,800	4,764	4,106	4,435
63,800	63,900	4,772	4,115	4,443
63,900	64,000	4,781	4,123	4,452
64,000				
64,000	64,100	4,789	4,132	4,460
64,100	64,200	4,798	4,140	4,469
64,200	64,300	4,806	4,149	4,477
64,300	64,400	4,815	4,157	4,486
64,400	64,500	4,823	4,166	4,494
64,500	64,600	4,832	4,174	4,503
64,600	64,700	4,840	4,183	4,511
64,700	64,800	4,849	4,191	4,520
64,800	64,900	4,857	4,200	4,528
64,900	65,000	4,866	4,208	4,537
65,000				
65,000	65,100	4,874	4,217	4,545
65,100	65,200	4,883	4,225	4,554
65,200	65,300	4,891	4,234	4,562
65,300	65,400	4,900	4,242	4,571
65,400	65,500	4,908	4,251	4,579
65,500	65,600	4,917	4,259	4,588
65,600	65,700	4,925	4,268	4,596
65,700	65,800	4,934	4,276	4,605
65,800	65,900	4,942	4,285	4,613
65,900	66,000	4,951	4,293	4,622
66,000				
66,000	66,100	4,959	4,302	4,630
66,100	66,200	4,968	4,310	4,639
66,200	66,300	4,976	4,319	4,647
66,300	66,400	4,985	4,327	4,656
66,400	66,500	4,993	4,336	4,664
66,500	66,600	5,002	4,344	4,673
66,600	66,700	5,010	4,353	4,681
66,700	66,800	5,019	4,361	4,690
66,800	66,900	5,027	4,370	4,698
66,900	67,000	5,036	4,378	4,707
67,000				
67,000	67,100	5,044	4,387	4,715
67,100	67,200	5,053	4,395	4,724
67,200	67,300	5,061	4,404	4,732
67,300	67,400	5,070	4,412	4,741
67,400	67,500	5,078	4,421	4,749
67,500	67,600	5,087	4,429	4,758
67,600	67,700	5,095	4,438	4,766
67,700	67,800	5,104	4,446	4,775
67,800	67,900	5,112	4,455	4,783
67,900	68,000	5,121	4,463	4,792
68,000				
68,000	68,100	5,129	4,472	4,800
68,100	68,200	5,138	4,480	4,809
68,200	68,300	5,146	4,489	4,817
68,300	68,400	5,155	4,497	4,826
68,400	68,500	5,163	4,506	4,834
68,500	68,600	5,172	4,514	4,843
68,600	68,700	5,180	4,523	4,851
68,700	68,800	5,189	4,531	4,860
68,800	68,900	5,197	4,540	4,868
68,900	69,000	5,206	4,548	4,877
69,000				
69,000	69,100	5,214	4,557	4,885
69,100	69,200	5,223	4,565	4,894
69,200	69,300	5,231	4,574	4,902
69,300	69,400	5,240	4,582	4,911
69,400	69,500	5,248	4,591	4,919
69,500	69,600	5,257	4,599	4,928
69,600	69,700	5,265	4,608	4,936
69,700	69,800	5,274	4,616	4,945
69,800	69,900	5,282	4,625	4,953
69,900	70,000	5,291	4,633	4,962

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
70,000				
70,000	70,100	5,299	4,642	4,970
70,100	70,200	5,308	4,650	4,979
70,200	70,300	5,316	4,659	4,987
70,300	70,400	5,325	4,667	4,996
70,400	70,500	5,333	4,676	5,004
70,500	70,600	5,342	4,684	5,013
70,600	70,700	5,350	4,693	5,021
70,700	70,800	5,359	4,701	5,030
70,800	70,900	5,367	4,710	5,038
70,900	71,000	5,376	4,718	5,047
71,000				
71,000	71,100	5,384	4,727	5,055
71,100	71,200	5,393	4,735	5,064
71,200	71,300	5,401	4,744	5,072
71,300	71,400	5,410	4,752	5,081
71,400	71,500	5,418	4,761	5,089
71,500	71,600	5,427	4,769	5,098
71,600	71,700	5,435	4,778	5,106
71,700	71,800	5,444	4,786	5,115
71,800	71,900	5,452	4,795	5,123
71,900	72,000	5,461	4,803	5,132
72,000				
72,000	72,100	5,469	4,812	5,140
72,100	72,200	5,478	4,820	5,149
72,200	72,300	5,486	4,829	5,157
72,300	72,400	5,495	4,837	5,166
72,400	72,500	5,503	4,846	5,174
72,500	72,600	5,512	4,854	5,183
72,600	72,700	5,520	4,863	5,191
72,700	72,800	5,529	4,871	5,200
72,800	72,900	5,537	4,880	5,208
72,900	73,000	5,546	4,888	5,217
73,000				
73,000	73,100	5,554	4,897	5,225
73,100	73,200	5,563	4,905	5,234
73,200	73,300	5,571	4,914	5,242
73,300	73,400	5,580	4,922	5,251
73,400	73,500	5,588	4,931	5,259
73,500	73,600	5,597	4,939	5,268
73,600	73,700	5,605	4,948	5,276
73,700	73,800	5,614	4,956	5,285
73,800	73,900	5,622	4,965	5,293
73,900	74,000	5,631	4,973	5,302
74,000				
74,000	74,100	5,639	4,982	5,310
74,100	74,200	5,648	4,990	5,319
74,200	74,300	5,656	4,999	5,327
74,300	74,400	5,665	5,007	5,336
74,400	74,500	5,673	5,016	5,344
74,500	74,600	5,682	5,024	5,353
74,600	74,700	5,690	5,033	5,361
74,700	74,800	5,699	5,041	5,370
74,800	74,900	5,707	5,050	5,378
74,900	75,000	5,716	5,058	5,387
75,000				
75,000	75,100	5,724	5,067	5,395
75,100	75,200	5,733	5,075	5,404
75,200	75,300	5,741	5,084	5,412
75,300	75,400	5,750	5,092	5,421
75,400	75,500	5,758	5,101	5,429
75,500	75,600	5,767	5,109	5,438
75,600	75,700	5,775	5,118	5,446
75,700	75,800	5,784	5,126	5,455
75,800	75,900	5,792	5,135	5,463
75,900	76,000	5,801	5,143	5,472
76,000				
76,000	76,100	5,809	5,152	5,480
76,100	76,200	5,818	5,160	5,489
76,200	76,300	5,826	5,169	5,497
76,300	76,400	5,835	5,177	5,506
76,400	76,500	5,843	5,186	5,514
76,500	76,600	5,852	5,194	5,523
76,600	76,700	5,860	5,203	5,531
76,700	76,800	5,869	5,211	5,540
76,800	76,900	5,877	5,220	5,548
76,900	77,000	5,886	5,228	5,557

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
77,000				
77,000	77,100	5,894	5,237	5,565
77,100	77,200	5,903	5,245	5,574
77,200	77,300	5,911	5,254	5,582
77,300	77,400	5,920	5,262	5,591
77,400	77,500	5,928	5,271	5,599
77,500	77,600	5,937	5,279	5,608
77,600	77,700	5,945	5,288	5,616
77,700	77,800	5,954	5,296	5,625
77,800	77,900	5,962	5,305	5,633
77,900	78,000	5,971	5,313	5,642
78,000				
78,000	78,100	5,979	5,322	5,650
78,100	78,200	5,988	5,330	5,659
78,200	78,300	5,996	5,339	5,667
78,300	78,400	6,005	5,347	5,676
78,400	78,500	6,013	5,356	5,684
78,500	78,600	6,022	5,364	5,693
78,600	78,700	6,030	5,373	5,701
78,700	78,800	6,039	5,381	5,710
78,800	78,900	6,047	5,390	5,718
78,900	79,000	6,056	5,398	5,727
79,000				
79,000	79,100	6,064	5,407	5,735
79,100	79,200	6,073	5,415	5,744
79,200	79,300	6,081	5,424	5,752
79,300	79,400	6,090	5,432	5,761
79,400	79,500	6,098	5,441	5,769
79,500	79,600	6,107	5,449	5,778
79,600	79,700	6,115	5,458	5,786
79,700	79,800	6,124	5,466	5,795
79,800	79,900	6,132	5,475	5,803
79,900	80,000	6,141	5,483	5,812
80,000				
80,000	80,100	6,149	5,492	5,820
80,100	80,200	6,158	5,500	5,829
80,200	80,300	6,166	5,509	5,837
80,300	80,400	6,175	5,517	5,846
80,400	80,500	6,183	5,526	5,854
80,500	80,600	6,192	5,534	5,863
80,600	80,700	6,200	5,543	5,871
80,700	80,800	6,209	5,551	5,880
80,800	80,900	6,217	5,560	5,888
80,900	81,000	6,226	5,568	5,897
81,000				
81,000	81,100	6,234	5,577	5,905
81,100	81,200	6,243	5,585	5,914
81,200	81,300	6,251	5,594	5,922
81,300	81,400	6,260	5,602	5,931
81,400	81,500	6,268	5,611	5,939
81,500	81,600	6,277	5,619	5,948
81,600	81,700	6,285	5,628	5,956
81,700	81,800	6,294	5,636	5,965
81,800	81,900	6,302	5,645	5,973
81,900	82,000	6,311	5,653	5,982
82,000				
82,000	82,100	6,319	5,662	5,990
82,100	82,200	6,328	5,670	5,999
82,200	82,300	6,336	5,679	6,007
82,300	82,400	6,345	5,687	6,016
82,400	82,500	6,353	5,696	6,024
82,500	82,600	6,362	5,704	6,033
82,600	82,700	6,370	5,713	6,041
82,700	82,800	6,379	5,721	6,050
82,800	82,900	6,387	5,730	6,058
82,900	83,000	6,396	5,738	6,067
83,000				
83,000	83,100	6,404	5,747	6,075
83,100	83,200	6,413	5,755	6,084
83,200	83,300	6,421	5,764	6,092
83,300	83,400	6,430	5,772	6,101
83,400	83,500	6,438	5,781	6,109
83,500	83,600	6,447	5,789	6,118
83,600	83,700	6,455	5,798	6,126
83,700	83,800	6,464	5,806	6,135
83,800	83,900	6,472	5,815	6,143
83,900	84,000	6,481	5,823	6,152

2008 MAINE INCOME TAX TABLE

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
84,000				
84,000	84,100	6,489	5,832	6,160
84,100	84,200	6,498	5,840	6,169
84,200	84,300	6,506	5,849	6,177
84,300	84,400	6,515	5,857	6,186
84,400	84,500	6,523	5,866	6,194
84,500	84,600	6,532	5,874	6,203
84,600	84,700	6,540	5,883	6,211
84,700	84,800	6,549	5,891	6,220
84,800	84,900	6,557	5,900	6,228
84,900	85,000	6,566	5,908	6,237
85,000				
85,000	85,100	6,574	5,917	6,245
85,100	85,200	6,583	5,925	6,254
85,200	85,300	6,591	5,934	6,262
85,300	85,400	6,600	5,942	6,271
85,400	85,500	6,608	5,951	6,279
85,500	85,600	6,617	5,959	6,288
85,600	85,700	6,625	5,968	6,296
85,700	85,800	6,634	5,976	6,305
85,800	85,900	6,642	5,985	6,313
85,900	86,000	6,651	5,993	6,322
86,000				
86,000	86,100	6,659	6,002	6,330
86,100	86,200	6,668	6,010	6,339
86,200	86,300	6,676	6,019	6,347
86,300	86,400	6,685	6,027	6,356
86,400	86,500	6,693	6,036	6,364
86,500	86,600	6,702	6,044	6,373
86,600	86,700	6,710	6,053	6,381
86,700	86,800	6,719	6,061	6,390
86,800	86,900	6,727	6,070	6,398
86,900	87,000	6,736	6,078	6,407
87,000				
87,000	87,100	6,744	6,087	6,415
87,100	87,200	6,753	6,095	6,424
87,200	87,300	6,761	6,104	6,432
87,300	87,400	6,770	6,112	6,441
87,400	87,500	6,778	6,121	6,449
87,500	87,600	6,787	6,129	6,458
87,600	87,700	6,795	6,138	6,466
87,700	87,800	6,804	6,146	6,475
87,800	87,900	6,812	6,155	6,483
87,900	88,000	6,821	6,163	6,492
88,000				
88,000	88,100	6,829	6,172	6,500
88,100	88,200	6,838	6,180	6,509
88,200	88,300	6,846	6,189	6,517
88,300	88,400	6,855	6,197	6,526
88,400	88,500	6,863	6,206	6,534
88,500	88,600	6,872	6,214	6,543
88,600	88,700	6,880	6,223	6,551
88,700	88,800	6,889	6,231	6,560
88,800	88,900	6,897	6,240	6,568
88,900	89,000	6,906	6,248	6,577
89,000				
89,000	89,100	6,914	6,257	6,585
89,100	89,200	6,923	6,265	6,594
89,200	89,300	6,931	6,274	6,602
89,300	89,400	6,940	6,282	6,611
89,400	89,500	6,948	6,291	6,619
89,500	89,600	6,957	6,299	6,628
89,600	89,700	6,965	6,308	6,636
89,700	89,800	6,974	6,316	6,645
89,800	89,900	6,982	6,325	6,653
89,900	90,000	6,991	6,333	6,662
90,000				
90,000	90,100	6,999	6,342	6,670
90,100	90,200	7,008	6,350	6,679
90,200	90,300	7,016	6,359	6,687
90,300	90,400	7,025	6,367	6,696
90,400	90,500	7,033	6,376	6,704
90,500	90,600	7,042	6,384	6,713
90,600	90,700	7,050	6,393	6,721
90,700	90,800	7,059	6,401	6,730
90,800	90,900	7,067	6,410	6,738
90,900	91,000	7,076	6,418	6,747

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
91,000				
91,000	91,100	7,084	6,427	6,755
91,100	91,200	7,093	6,435	6,764
91,200	91,300	7,101	6,444	6,772
91,300	91,400	7,110	6,452	6,781
91,400	91,500	7,118	6,461	6,789
91,500	91,600	7,127	6,469	6,798
91,600	91,700	7,135	6,478	6,806
91,700	91,800	7,144	6,486	6,815
91,800	91,900	7,152	6,495	6,823
91,900	92,000	7,161	6,503	6,832
92,000				
92,000	92,100	7,169	6,512	6,840
92,100	92,200	7,178	6,520	6,849
92,200	92,300	7,186	6,529	6,857
92,300	92,400	7,195	6,537	6,866
92,400	92,500	7,203	6,546	6,874
92,500	92,600	7,212	6,554	6,883
92,600	92,700	7,220	6,563	6,891
92,700	92,800	7,229	6,571	6,900
92,800	92,900	7,237	6,580	6,908
92,900	93,000	7,246	6,588	6,917
93,000				
93,000	93,100	7,254	6,597	6,925
93,100	93,200	7,263	6,605	6,934
93,200	93,300	7,271	6,614	6,942
93,300	93,400	7,280	6,622	6,951
93,400	93,500	7,288	6,631	6,959
93,500	93,600	7,297	6,639	6,968
93,600	93,700	7,305	6,648	6,976
93,700	93,800	7,314	6,656	6,985
93,800	93,900	7,322	6,665	6,993
93,900	94,000	7,331	6,673	7,002
94,000				
94,000	94,100	7,339	6,682	7,010
94,100	94,200	7,348	6,690	7,019
94,200	94,300	7,356	6,699	7,027
94,300	94,400	7,365	6,707	7,036
94,400	94,500	7,373	6,716	7,044
94,500	94,600	7,382	6,724	7,053
94,600	94,700	7,390	6,733	7,061
94,700	94,800	7,399	6,741	7,070
94,800	94,900	7,407	6,750	7,078
94,900	95,000	7,416	6,758	7,087
95,000				
95,000	95,100	7,424	6,767	7,095
95,100	95,200	7,433	6,775	7,104
95,200	95,300	7,441	6,784	7,112
95,300	95,400	7,450	6,792	7,121
95,400	95,500	7,458	6,801	7,129
95,500	95,600	7,467	6,809	7,138
95,600	95,700	7,475	6,818	7,146
95,700	95,800	7,484	6,826	7,155
95,800	95,900	7,492	6,835	7,163
95,900	96,000	7,501	6,843	7,172

If Line 18 Form 1040S-ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
96,000				
96,000	96,100	7,509	6,852	7,180
96,100	96,200	7,518	6,860	7,189
96,200	96,300	7,526	6,869	7,197
96,300	96,400	7,535	6,877	7,206
96,400	96,500	7,543	6,886	7,214
96,500	96,600	7,552	6,894	7,223
96,600	96,700	7,560	6,903	7,231
96,700	96,800	7,569	6,911	7,240
96,800	96,900	7,577	6,920	7,248
96,900	97,000	7,586	6,928	7,257
97,000				
97,000	97,100	7,594	6,937	7,265
97,100	97,200	7,603	6,945	7,274
97,200	97,300	7,611	6,954	7,282
97,300	97,400	7,620	6,962	7,291
97,400	97,500	7,628	6,971	7,299
97,500	97,600	7,637	6,979	7,308
97,600	97,700	7,645	6,988	7,316
97,700	97,800	7,654	6,996	7,325
97,800	97,900	7,662	7,005	7,333
97,900	98,000	7,671	7,013	7,342
98,000				
98,000	98,100	7,679	7,022	7,350
98,100	98,200	7,688	7,030	7,359
98,200	98,300	7,696	7,039	7,367
98,300	98,400	7,705	7,047	7,376
98,400	98,500	7,713	7,056	7,384
98,500	98,600	7,722	7,064	7,393
98,600	98,700	7,730	7,073	7,401
98,700	98,800	7,739	7,081	7,410
98,800	98,900	7,747	7,090	7,418
98,900	99,000	7,756	7,098	7,427
99,000				
99,000	99,100	7,764	7,107	7,435
99,100	99,200	7,773	7,115	7,444
99,200	99,300	7,781	7,124	7,452
99,300	99,400	7,790	7,132	7,461
99,400	99,500	7,798	7,141	7,469
99,500	99,600	7,807	7,149	7,478
99,600	99,700	7,815	7,158	7,486
99,700	99,800	7,824	7,166	7,495
99,800	99,900	7,832	7,175	7,503
99,900	100,000	7,841	7,183	7,512

2008 TAX RATE SCHEDULES

For Single Individual and Married Person Filing Separate Return

If the taxable income on 1040S-ME, line 18 is:

Less than \$4,850

\$ 4,850 but less than \$ 9,700

\$ 9,700 but less than \$ 19,450

\$ 19,450 or more

The Tax is:

2.0% of the taxable income

\$ 97 plus 4.5% of excess over \$ 4,850

\$ 315 plus 7.0% of excess over \$ 9,700

\$ 998 plus 8.5% of excess over \$ 19,450

For Unmarried or Legally Separated Individuals Filing as Heads of Households

If the taxable income on 1040S-ME, line 18 is:

Less than \$7,300

\$ 7,300 but less than \$ 14,550

\$ 14,550 but less than \$ 29,200

\$ 29,200 or more

The Tax is:

2.0% of the taxable income

\$ 146 plus 4.5% of excess over \$ 7,300

\$ 472 plus 7.0% of excess over \$ 14,550

\$1,498 plus 8.5% of excess over \$ 29,200

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income on 1040S-ME, line 18 is:

Less than \$9,750

\$ 9,750 but less than \$ 19,450

\$ 19,450 but less than \$ 38,900

\$ 38,900 or more

The Tax is:

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E-FILE – See your tax preparer or, if you purchased tax preparation software, just follow the software's instructions.



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